

## COUNTY COUNCIL

OF

HARFORD COUNTY, MARYLAND

Received

OCT 18 1973

3:30 P.M. VBJ

1973 Legislative Session, Legislative Day No. 73-24

Bill No. 73-34 (as amended)

Introduced by Mr. Freeman

AN ACT to add Section 520A to the Code of Public Local Laws of Harford County, Maryland (1965 Edition, as amended), heading "Real Property Tax Credit for Aged and Handicapped Persons", to provide for a ~~mandatory~~ ADDITIONAL tax credit for certain homeowners by reason of age and income, with an optional tax credit by reason of disability and to provide for certain ~~decreases~~ INCREASES IN INCOME AND ASSESSMENT ABOVE THAT GRANTED BY STATE LAW.

By the Council August 14, 1973

Introduced, read first time, ordered posted and public hearing scheduled on

September 13, 1973, at 7:30 P.M. in the  
Council Hearing Room, Bel Air, Maryland.

By order,

Almogew B. Luster, Secretary

PUBLIC HEARING

Having been posted and Notice of time and place of hearing

1 Section 1. Be It Enacted by the County Council of Harford County,  
2 Maryland, that new Section 520A be, and it is hereby, added to  
3 the Code of Public Local Laws of Harford County, (1965 Edition,  
4 as amended), heading "Real Property Tax Credit for Aged and  
5 Handicapped Persons" to read as follows:

6 520A.

7 1 (a) In accordance with the provisions of Section 12F (a)  
8 and (c) of Article 81 of the Annotated Code of Maryland (1969  
9 Replacement Volume and 1972 Supplement), there is hereby created  
10 a single tax credit from real property taxes upon the dwelling  
11 of a qualified applicant (as hereinafter set forth), which tax  
12 credit shall equal fifty (50) percent of the assessed value of  
13 such dwelling, or ~~four thousand dollars (\$4,000.00)~~ SIX THOUSAND  
14 DOLLARS (\$6,000.00) whichever is the lesser amount, ~~(but in no~~  
15 ~~event less than three thousand dollars (\$3,000.00) of assessed~~  
16 ~~value);~~ multiplied by the applicable tax rate. To qualify for  
17 said tax credit, an applicant shall have attained the age of  
18 sixty-five (65) years by the July 1 which is the first day of  
19 the taxable year for which the credit is sought, or he must  
20 receive disability benefits as a result of a finding of permanent  
21 and total disability under The Social Security Act; provided,  
22 however, that the combined gross income (as defined in Section  
23 12F (b) of Article 81 of the Annotated Code of Maryland) of said  
24 applicant shall not be in excess of ~~five thousand dollars~~  
25 ~~(\$5,000.00)~~ SEVEN THOUSAND FIVE HUNDRED DOLLARS (\$7,500.00) for  
26 the calendar year immediately preceding the fiscal year  
27 application. In accordance with the provisions of Section 49C  
28 of Article 81 of the Annotated Code of Maryland, an applicant  
29 may apply for said tax credit at any time up to September 1 of

1 remain unchanged from the amount levied on July 1, 1974, or on  
 2 any subsequent levy date on which the taxpayer becomes originally  
 3 eligible and applies for the tax credits authorized by virtue of  
 4 the provisions of Section 12F of Article 81 of the Annotated  
 5 Code of Maryland or by virtue of the provisions of subsection  
 6 (a) hereof. -If an eligible taxpayer becomes ineligible in any  
 7 fiscal year for said credits and thereafter becomes eligible  
 8 and applies for those tax credits in another fiscal year, the  
 9 tax credit provided by this subsection (a-1) shall be granted  
 10 to the taxpayer in such an amount that the taxpayer's real  
 11 property taxes remain unchanged from the amount of the real  
 12 property taxes levied for the fiscal year in which the taxpayer  
 13 originally became eligible for said tax credits, but no earlier  
 14 than July 1, 1974. If the property tax levy is ever lowered  
 15 below the level of this in effect when the eligible taxpayer  
 16 originally qualified for the tax credit, the eligible taxpayer  
 17 shall receive a proportionate decrease in property taxes.

18 "(a-1) THE ADDITIONAL TAX CREDIT PROVIDED BY THIS SECTION  
 19 SHALL BE GRANTED TO THE TAXPAYER FOR THE FISCAL YEAR IN WHICH THE  
 20 TAXPAYER BECOMES ELIGIBLE FOR SAID TAX CREDITS BUT NO EARLIER  
 21 THAN JULY 1, 1974.

22 (b) All applications for tax credit provided herein shall  
 23 be filed annually with the ~~Treasurer~~ DIRECTOR OF ADMINISTRATION  
 24 of the County. Such applications shall be submitted to the  
 25 ~~Treasurer~~ DIRECTOR OF ADMINISTRATION only on forms periodically  
 26 prepared and furnished by him upon request. No application shall  
 27 be received and accepted which is submitted to the ~~Treasurer~~  
 28 DIRECTOR OF ADMINISTRATION on any form other than the one prepared  
 29 by the ~~Treasurer~~ DIRECTOR OF ADMINISTRATION. Each application

1 of Article 81 of the Annotated Code of Maryland.

2 (c) It shall be the duty of the ~~Treasurer~~ DIRECTOR OF  
3 ADMINISTRATION or his designated agent to approve or disapprove  
4 the application, and he shall notify the applicant at the address  
5 set forth in the application.

6 (d) Decisions of the ~~Treasurer~~ DIRECTOR OF ADMINISTRATION  
7 relating to this section shall be appealable to the County  
8 Council within thirty days.

9 (e) ~~Taxes already paid, which under the provision of~~  
10 ~~this section should otherwise have been credited against the~~  
11 ~~tax bill, shall be refunded in the manner provided in Sections~~  
12 ~~213 and 214 of Article 81, Annotated Code of Maryland.~~

13 Section 2. And Be It Further Enacted, that this law shall take  
14 effect sixty (60) days from the date it becomes law.

15 Effective: December 17, 1973  
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BY THE COUNCIL

Read the third time.

Passed SD 73-31 - OCTOBER 16, 1973 (With Amendments)~~PAID BY THE COUNCIL~~

By order

Ungene B. Johnston, Secretary

Sealed with the County Seal and presented to the County Executive for his  
 approval this 17TH day of OCTOBER, 1973 at  
2:00 o'clock P.M.



Ungene B. Johnston, Secretary

BY THE EXECUTIVE

APPROVED:

Charles B. Anderson, Jr., County Executive

DATE 10-18-73

BY THE COUNCIL

This Bill, having been approved by the Executive and